

**MICHIGAN Amended Income Tax Return MI-1040X**

▶ 1. Enter calendar year or ending date of fiscal year of this return (enter date as MM-DD-YYYY) .....

- -

▶ 2. Filer's First Name	M.I.	Last Name	▶ 3. Filer's Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	▶ 4. Spouse's Social Security No. (Example: 123-45-6789)
Home Address (No., Street, P.O. Box or Rural Route)			
City or Town	State	ZIP Code	Office Use

**RESIDENCY STATUS** Resident Nonresident Part-year Resident \*\*Enter dates of residency for tax year being amended.  
Enter dates as MM-DD-YYYY (Example: 04-15-2004)

5. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM	- -	TO	- -
6. On This Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM	- -	TO	- -

**FILING STATUS** Single Married - Filing Jointly Married - Filing Separately \*

\* If married, filing separately, enter Spouse's name:

7. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. On This Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**EXEMPTIONS**

Federal Exemptions

Michigan Special Exemptions

9. On Original Return		(Explain on lines 42-44)
10. On This Return		

**INCOME, ADDITIONS and DEDUCTIONS**

	A. On Original Return	B. Net Change	C. Correct Amount
11. Adjusted gross income. Explain changes on line 44			
12. Additions to adjusted gross income			
13. Total income. Add lines 11 and 12			
14. Subtractions from adjusted gross income			
15. Balance. Subtract line 14 from line 13			
16. Multiply number of exemptions by applicable amount (see instructions)			
17. Taxable income. Subtract line 16 from line 15			
18. Tax. Multiply line 17 by tax rate (see instructions)			
19. Contributions made to the Military Family Relief Fund			
20. Use Tax Due			
21. Add lines 18, 19 and 20			

**NONREFUNDABLE CREDITS**

22. Income tax paid to Michigan cities credit			
23. Public contributions credit			
24. Community foundations credit			
25. Homeless/food bank credit			
26. Income tax paid to another state credit			
27. Historic Preservation Tax Credit			
28. College tuition and fees credit			
29. Total nonrefundable credits. Add lines 22 through 28			
30. Subtract line 29 from line 21. If line 29 is more than line 21, enter "NONE"			

**REFUNDABLE CREDITS and PAYMENTS**

31. Homestead Property Tax Credit (attach MI-1040CR or MI-1040CR-2)	31.	▶	00
32. Farmland Preservation Tax Credit (attach MI-1040CR-5)	32.	▶	00
33. Qualified Adoption Expense (tax year 2001 and after)	33.	▶	00
34. Michigan income tax withheld (if amending, attach W-2 or Schedule W)	34.		
35. Michigan estimated tax, credit forward and extension payments	35.		
36. Amount paid with original return, plus additional tax paid after filing	36.		00
37. Total credits and payments. Add lines 31 through 36 of column C	37.		00

Filer's Social Security Number

**REFUND or BALANCE DUE**

38. Overpayment, if any, shown on original return .....	38.		00
39. Enter the difference between lines 37 and 38. (If a negative amount, see instructions.) .....	39.		00
<b>40. If line 30, column C, is greater than line 39, enter BALANCE DUE</b>			
Include interest <input type="text"/> and penalty <input type="text"/> (if applicable; see instructions) .....	▶ 40.		00
<b>41. If line 30, column C, is less than line 39, enter REFUND to be received .....</b>	▶ 41.		00

**EXEMPTIONS**

42. Complete only if changing the number of exemptions. Check a box and/or enter a number for all that apply (see instructions).

Enter the number of **exemptions** claimed:A. On Your **Original Return**B. On **This Return**

- Number of Federal exemptions .....
- Age 65 or older .....
- Deaf .....
- Blind or disabled \* .....
- Number of children 18 and under (\$600) .....




- Check the box if unemployment compensation was 50% or more of AGI .....

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\*Applies to people who are hemiplegic, paraplegic, quadriplegic or classified as totally and permanently disabled under Social Security guidelines.

43. List all your dependents and answer all questions for each dependent (E-H answer "Yes" or "No"). Attach separate sheet if necessary.

A Name	B Social Security Number	C Relationship	D Age	E Did the dependent file a federal return and claim exemption for self?	F Did you provide more than half the dependent's support?	G Did the dependent live with you more than 6 months during the year?	H Was this dependent claimed on your original return?

**EXPLANATIONS OF CHANGES**

44. Explain change in number of dependents and changes to income, deductions and credits. Show computations in detail and attach applicable schedules.

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer's Signature	Date	▶ Preparer's SSN, PTIN or FEIN <input type="text"/>	
Spouse's Signature	Date	▶ Preparer's Name (print or type) <input type="text"/>	
▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Address (print or type) <input type="text"/>	

**Refund, Credit or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956****Pay** amount on line 40. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make checks payable to "State of Michigan." Print your Social Security number, the tax year you are amending, and "Amended income tax" on the front of your check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for 6 years.

# Instructions for Form MI-1040X

## Amended Michigan Income Tax Return

### GENERAL INSTRUCTIONS

#### Purpose of Form

Use this form (with revision date 11-04) to correct income tax returns, credit claims and schedules.

#### To Amend Credit Claims

If you are correcting a credit claim originally filed on a *Michigan Homestead Property Tax Credit Claim* (MI-1040CR), a *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2), a *Farmland Preservation Tax Credit Claim* (MI-1040CR-5), *Michigan Historic Preservation Tax Credit* (3581), or *Qualified Adoption Expenses* (MI-8839), file an MI-1040X and attach the corrected credit claim.

**Important note for MI-1040CR-7 credit form filers.** When correcting an MI-1040CR-7, file a CR-7 for the appropriate year and write "amended" at the top. An amended claim requesting an additional refund will not be accepted after September 30, following the year of the claim.

#### To Amend Schedules

To avoid processing delays, if the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to your MI-1040X. This applies to federal schedules as well as Michigan schedules.

#### Information on Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for the MI-1040 return (and related schedules and forms) for the year you are amending. If you need forms or assistance, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 1-800-827-4000.

#### When to File

File form MI-1040X only after you have filed your original return or claim. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2000 return, your MI-1040X must be postmarked by April 15, 2005.

#### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime rate which is adjusted on July 1 and January 1. For information on interest rates, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) or call 1-800-827-4000. Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

#### Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

### LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

**Line 1:** Enter the calendar year or ending date of your fiscal year (month, day, year) of this return. Your return cannot be processed without this information.

**Lines 9 and 10:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return. If you are changing the number of exemptions or exemption allowance you claimed on your original return, complete lines 43 and 44 on the back of the form.

Review the instruction booklet for the year that you are amending if you need definitions or more information.

**Lines 11 - 35:** Enter an explanation of changes to these lines on line 44 on the back of the form. See special instructions for amending use tax on line 20. Attach copies of corrected or new schedules. To amend your Qualified Adoption Expense, you must attach your MI-8839.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

For example, John Smith filed his 2000 income tax return reporting an adjusted gross income of \$16,500 consisting of interest, dividends and rental income. Treasury examined his return and increased his adjusted gross income to \$17,200 after it was established that he had overlooked dividend income of \$700. Mr. Smith must now amend his 2000 return to report a \$900 casualty loss of rental equipment. He enters \$17,200 on line 11 in column A, \$900 in column B and \$16,300 in column C.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 11:** If you are correcting the amount of wages or other employee compensation, attach the state copy of additional or corrected W-2 forms or a Schedule W.

**Line 16:** Enter the exemption allowance based on the number of exemptions claimed on lines 9 and 10. Please note the exemption allowances below.

<u>Year</u>	<u>Standard Exemption</u>	<u>Special Exemption</u>	<u>Children 18 and under</u>
2000	\$ 2,900	\$ 1,800	\$ 600
2001	\$ 2,900	\$ 1,900	\$ 600
2002	\$ 3,000	\$ 1,900	\$ 600
2003	\$ 3,100	\$ 1,900	\$ 600
2004	\$ 3,100	\$ 2,000	\$ 600

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the year being amended.

**Line 18:** Your taxable income must be multiplied by the rate in effect for the year you are amending. The following rates are applicable:

<u>Year</u>	<u>Tax Rate</u>
2000 - 2001	4.2%
2002	4.1%
2003	4.0%
2004	3.95%

If you are amending a return for a year not listed, contact Treasury for the correct rate.

**Line 20:** Amended use tax amounts will not be accepted on the MI-1040X. If you need to amend your use tax, write to Michigan Department of Treasury, Sales, Use and Withholding Taxes, Lansing, MI 48922.

**Lines 22-29:** Enter changes in your nonrefundable credits. See instructions for the years you are amending to determine the amount of your credit. Attach a copy of Form 3581 if you are amending to claim a Historic Preservation Tax Credit.

**Lines 31-33:** Enter changes in your homestead property tax credit, farmland preservation tax credit and/or qualified adoption expense. Attach the appropriate amended claim form (MI-1040CR, CR-2, CR-5, or MI-8839).

**Line 34:** Enter the tax withheld by your employer. Submit a Schedule W or W-2 (2000 or 2001) to support your claim.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 34.

**Line 35:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with requests for extension.

**Line 36:** Enter the amount paid with your original return, and any additional tax paid after you filed your original return. Do **not** include interest or penalty payments.

**Line 38:** Enter the amount of refund you received (or expect to receive) from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line, also include the amount to be credited to next year. Do not include interest received on your refunds.

**Line 40:** Enter balance due if line 30 (column C) is greater than line 39. **If line 39 is a negative amount add it to line 30 to compute total tax due.** Include interest with your payment. (See "Interest and Penalty" on the previous page.) Make checks payable to "State of Michigan" and write your Social Security number, the tax year(s) and the words "amended income tax" on the front of the check. Payment is not required if the tax due is less than \$1. To ensure accurate processing of your return, send one check for each return type. **Mail your return and payment to:**

**Michigan Department of Treasury  
Lansing, MI 48929**

**Line 41:** Enter refund amount if line 30 (column C) is less than line 39. If you are entitled to a refund larger than the amount claimed on your original return, enter only the additional refund due.

Mail your return to:

**Michigan Department of Treasury  
Lansing, MI 48956**

### **Exemptions**

Complete lines 42-44 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 42, enter the number of exemptions you claimed on your original return in Column A and the number of exemptions you wish to claim on this amended return in Column B. Read the instructions below and the instructions for the tax year you are amending. Instructions for prior tax years are available on Treasury's Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

**Federal exemption for self:** This is the exemption that you are allowed to claim on your U.S. 1040 return. If you are a single filer enter 1. If you are married filing joint enter 2.

**Age 65 or older:** This special exemption is for individuals who reached age 65 on or before December 31 of the year you are amending. If you claim this exemption, you may not claim an exemption as a totally and permanently disabled person.

**Deaf, Blind or Disabled.** You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing, for example: lip reading or sign language. You qualify for the blind or disabled exemption if you are blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. Individuals 65 or older, may not claim an exemption as totally and permanently disabled.

**Child Deduction:** A deduction of \$600 may be taken for each child 18 and under who is claimed as a dependent.

**Unemployment compensation:** Check this box if 50 percent or more of your combined adjusted gross income on line 11 (column C) is from unemployment compensation.

**Line 44:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If you do not give an explanation, the processing of your return may be delayed.